

STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION NO. 2020 – 55

A RESOLUTION EXTENDING THE DUE DATE FOR CERTAIN REQUIREMENTS UNDER CHAPTER 22 OF THE CODE OF CLAYTON COUNTY; TO AUTHORIZE THE COMMUNITY DEVELOPMENT DEPARTMENT TO CARRY OUT THE PROVISIONS OF THIS RESOLUTION; AND FOR OTHER PURPOSES.

WHEREAS, on March 16, 2020, due to the impact of the COVID-19 pandemic on the State of Georgia and Clayton County, the Chairman of the Clayton County Board of Commissioners (“Chairman”) declared a local state of emergency until March 31, 2020; and

WHEREAS, the declaration of a local state of emergency caused the implementation of the County’s Continuation of Government plan which closed certain County buildings and reduced staffing levels to those necessary to respond to the emergency; and

WHEREAS, the Chairman extended the local state of emergency until April 12, 2020; and

WHEREAS, the Governor of the State of Georgia has issued an executive order limiting large gatherings statewide and closing certain businesses during this pandemic; and

WHEREAS, the effect of COVID-19 has also presented an significant impact on the business community, especially small businesses, through reductions in staff, reduction in business patronage and reduction in profitability; and

WHEREAS, the Code of Clayton County requires businesses to renew business licenses, pay occupational taxes and take other actions relating to their businesses by March 31 of every year; and

WHEREAS, the Clayton County Board of Commissioners intends to take immediate and responsive action to extend the deadlines for these activities to June 30, 2020; and

WHEREAS, the extension of these deadlines is in the best interests of the citizens of Clayton County and operates to minimize the financial hardship of COVID-19 on businesses during the time of this pandemic.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF
CLAYTON COUNTY, GEORGIA AND IT IS HEREBY RESOLVED

Section 1. The extensions imposed herein incorporates the findings and statements set forth in the preceding "Whereas" clauses and such clauses are made a part of this Resolution.

Section 2. It is hereby resolved that persons requiring renewal of a license pursuant to Secs. 22-29, 22-463 and 22-801 of the Code of Clayton County which would have been due to be renewed on or before March 31, 2020 shall be due to be renewed on or before June 30, 2020. Applications for renewal under these Code sections not received by the department by on or before June 30, 2020 shall be considered late.

Section 3. It is hereby resolved that the due date for occupational tax payable on March 31, 2020 pursuant to Sec. 22-59 of the Code of Clayton County shall be extended to June 30, 2020 and if any tax levied is not paid by June 30, 2020, the person owing such tax shall be subject to a penalty of ten percent of the tax or fee due and interest on delinquent occupation taxes, regulatory fees and administrative fees at a rate of 1.5 percent per month.

Section 4. It is hereby resolved that the signed return setting forth the number of employees and amount of gross receipts pursuant to Sec. 22-66 of the Code of Clayton County which would have been due on or before March 31, 2020 shall be due on or before June 30, 2020.

Section 5. It is hereby resolved that the difference in amount paid between the occupational tax for the preceding year and the amount of occupational tax paid by the person based on the estimate returned pursuant to Sec. 22-67 of the Code of Clayton County that would have been due on March 31, 2020 shall be due and payable by the licensee to the

County on or before June 30, 2020. In addition, the amount refundable by the County to the taxpayer that would have been due on March 31, 2020 pursuant to Sec. 22-67(c) shall be paid on or before June 30, 2020.

Section 6. The Community Development department shall be authorized to carry out the directives of this Resolution.

Section 7. If any section, subsection, sentence, clause, phrase or other portion of this Resolution, or its application to any person, entity or circumstance, is held by a court of competent jurisdiction to be unconstitutional or invalid, the remainder of the Resolution, or application of the provision to other persons, entities or circumstances, shall not be affected.

Section 8. This Resolution shall be effective on the date of its approval by the Board of Commissioners.

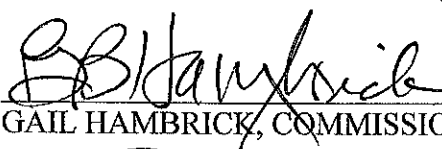
SO RESOLVED, this 27 day of March, 2020.

CLAYTON COUNTY BOARD OF COMMISSIONERS


JEFFREY E. TURNER, CHAIRMAN


DEMONT DAVIS, VICE CHAIRMAN


SONNA GREGORY, COMMISSIONER


GAIL HAMBRICK, COMMISSIONER


FELICIA FRANKLIN WARNER, COMMISSIONER

ATTEST:


BRENDA B. JAMES, CLERK